	A	B	C	D	E	F	G	H
1	Pct of Payroll added for Direct Expenses:	12.37%						
2	(Note: does NOT include Restoration Book or Pass-Through Grants)							
3								
4	*1990 Budget*	Projected	Actual	Pct	$		% OF TOTAL	
5		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
6								
7	**SALES AND ROYALTY INCOME**							
8	Subscription Sales	399,906	491,929	23%	92,023		60%	61%
9	Back Issue Sales	8,566	13,492	58%	4,926		1%	2%
10	Mailing List Sales	18,882	24,851	32%	5,969		3%	3%
11	Direct Distribution Sales	66,917	86,875	30%	19,958		10%	11%
12	Warner Sales	77,660	87,993	13%	10,333		12%	11%
13	Book & Postcard Sales	23,435	33,329	42%	9,894		4%	4%
14	Royalty Income	45,000	41,625	-8%	-3,375		7%	5%
15	Production Monies	25,000	25,000	0%	0		4%	3%
16	Change In Sub Liability	0	0	all +	0		0%	0%
17	**INCOME SUBTOTAL**	**665,366**	**805,094**	**21%**	**139,728**		**100%**	**100%**
18								
19	**OTHER INCOME**							
20	Chronicle Income	28,600	27,500	-4%	-1,100		13%	13%
21	Unclassifieds Income	7,039	7,991	14%	952		3%	4%
22	Misc Royalty Income	3,196	2,038	-36%	-1,158		1%	1%
23	Production Projects Income	0	401	all +	401		0%	0%
24	Contributions General	10,045	11,747	17%	1,702		5%	6%
25	Contributions WEI	51,956	58,517	13%	6,561		24%	28%
26	Cyberthon Income	108,250	89,016	-18%	-19,234		49%	43%
27	Library Project Income	5,000	401	-92%	-4,599		2%	0%
28	Environmental Projects Income	0	401	all +	401		0%	0%
29	Interest Income	5,893	5,893	0%	0		3%	3%
30	Sale of Assets	0	1,000	all +	1,000		0%	0%
31	Miscellaneous Income	418	3,974	851%	3,556		0%	2%
32	Pass Thru Grants Contrib. to General Ove	0	0	all +	0		0%	0%
33	**TOTAL OTHER INCOME**	**220,397**	**208,879**	**-5%**	**-11,518**		**100%**	**100%**
34								
35	Grants Income	0	0	all +	0			
36	***TOTAL REVENUE***	***885,763***	***1,013,973***	**14%**	**128,210**			
37								
38	**COST OF SALES**							
39	Circulation Pay	32,211	32,375	1%	164		6%	6%
40	Sub Fulfillment	36,237	35,301	-3%	-936		6%	6%
41	Sub Premium Offers	1,367	1,587	16%	220		0%	0%
42	MacSub Fulfillment OPS	727	783	8%	56		0%	0%
43	MacSUB Fulfillment Pay	36,264	22,278	-39%	-13,986		6%	4%
44	Circulation Promo	16,755	11,552	-31%	-5,203		3%	2%
45	Renewal & Billing Expenses	18,991	25,268	33%	6,277		3%	5%
46	Insert Expenses	7,622	11,023	45%	3,401		1%	2%
47	Credit Card Discount	3,323	3,706	12%	383		1%	1%
48	Direct Distributor Expenses	4,988	8,219	65%	3,231		1%	1%
49	Warner Expenses	11,386	10,323	-9%	-1,063		2%	2%
50	Printing Magazine	95,061	95,598	1%	537		17%	17%
51	Mailing List Fulfillment	2,759	3,164	15%	405		0%	1%
52	Editorial Pay	60,476	66,001	9%	5,525		11%	12%
53	Writers and Contributors	32,537	30,919	-5%	-1,618		6%	6%
54	Misc Editorial Expenses	7,800	4,526	-42%	-3,274		1%	1%
55	Pre Press	19,257	17,314	-10%	-1,943		3%	3%
56	Research Pay	17,793	14,359	-19%	-3,434		3%	3%
57	Research Expense	4,272	2,214	-48%	-2,058		1%	0%
58	Production Pay	58,013	56,349	-3%	-1,664		10%	10%
59	Production OPS	3,888	1,190	-69%	-2,698		1%	0%
60	Outside Production Work	3,226	4,371	35%	1,145		1%	1%
61	Production Supplies	5,417	2,684	-50%	-2,733		1%	0%
62	Whole Earth Ecolog OPS	42,625	32,558	-24%	-10,067		7%	6%
63	Whole Earth Ecolog Expenses	6,750	20,989	211%	14,239		1%	4%
64	Purchase & Promo of Books etc.	17,442	16,036	-8%	-1,406		3%	3%
65	Fulfillment of Books	4,247	4,661	10%	414		1%	1%
66	Chronicle Expenses	23,116	24,586	6%	1,470		4%	4%
67	Change in Inventory	0	0	all -	0		0%	0%
68	**TOTAL COST OF SALES**	**574,550**	**559,934**	**-3%**	**-14,616**		**100%**	**100%**
69								
70	**GROSS MARGIN**	**311,213**	**454,039**	**46%**	**142,826**			
71								

	A	B	C	D	E	F	G	H
72	**GENERAL AND ADMINISTRATIVE EXPENSES**							
73	Office Pay	33,506	36,221	8%	2,715		10%	11%
74	Pub and Admin Pay	27,383	24,749	-10%	-2,634		8%	8%
75	Pub and Admin Pre Project Pay	4,313	2,346	-46%	-1,967		1%	1%
76	Director Pay	20,417	20,517	0%	100		6%	6%
77	Insurance Workers Comp	6,719	3,806	-43%	-2,913		2%	1%
78	Insurance Other	2,292	1,942	-15%	-350		1%	1%
79	Paid Vacation Expense	9,180	6,236	-32%	-2,944		3%	2%
80	Kaiser Health Plan	5,316	5,392	1%	76		2%	2%
81	Taxes Other	1,844	1,827	-1%	-17		1%	1%
82	Taxes Payroll	29,114	27,756	-5%	-1,358		9%	9%
83	Office and Computer Supplies	4,360	8,240	89%	3,880		1%	3%
84	Equip Rental Maint and Supplies	7,235	4,655	-36%	-2,580		2%	1%
85	Telephone	6,198	6,435	4%	237		2%	2%
86	Postage & FAX	8,570	8,754	2%	184		3%	3%
87	Container Rent	2,760	2,610	-5%	-150		1%	1%
88	Building Rent	36,837	37,182	1%	345		11%	11%
89	Building Maintenance	1,753	1,963	12%	210		1%	1%
90	Utilities	3,958	3,251	-18%	-707		1%	1%
91	WEI Fundraising Salaries	0	0	all -	0		0%	0%
92	WEI Fundraising OPS	21,000	14,000	-33%	-7,000		6%	4%
93	WEI Fundraising Expenses	3,772	3,570	-5%	-202		1%	1%
94	Cyberthon Salaries	0	3,022	all -	3,022		0%	1%
95	Cyberthon OPS	3,000	14,500	383%	11,500		1%	4%
96	Cyberthon Expenses	78,163	71,727	-8%	-6,436		24%	22%
97	Library Project Salaries	2,000	3,302	65%	1,302		1%	1%
98	Library Project OPS	400	125	-69%	-275		0%	0%
99	Library Project Expenses	0	230	all -	230		0%	0%
100	Environmental Projects Salaries	0	54	all -	54		0%	0%
101	Environmental Projects OPS	0	0	all -	0		0%	0%
102	Environmental Projects Expenses	0	31	all -	31		0%	0%
103	Legal Professional and Copyright	3,691	1,323	-64%	-2,368		1%	0%
104	Interest and Penalties	2,344	2,075	-11%	-269		1%	1%
105	Bank Service Fees	572	588	3%	16		0%	0%
106	Misc Pub and Admin Expenses	2,189	3,664	67%	1,475		1%	1%
107	Misc Expenses	1,651	1,236	-25%	-415		0%	0%
108	WELL Repay Expenses	0	0	all -	0		0%	0%
109	**TOTAL GEN AND ADMIN EXPENSES**	**330,537**	**323,329**	**-2%**	**-7,208**		**100%**	**100%**
110								
111	Grants Expense	0	0	all +	0			
112	**CHANGE IN FUND BALANCE**	***-19,324***	***130,710***	**-776%**	**150,034**			
113								
114								
115	**Dept. Contributions to General Overhead**							
116	Circ/Fulf/Dir Sales Contrib. to General O	0	35,000	all +	35,000		na	22%
117	Edit/Research Contrib. to General O/H	0	45,000	all +	45,000		na	28%
118	Production Contrib. to General O/H	0	45,000	all +	45,000		na	28%
119	Ecolog Contrib. to General O/H	0	10,000	all +	10,000		na	6%
120	Chronicle Contrib. to General O/H	0	6,000	all +	6,000		na	4%
121	Unclassifieds Contrib. to General O/H	0	2,500	all +	2,500		na	2%
122	WEI FR Contrib. to General O/H	0	9,000	all +	9,000		na	6%
123	WEI Cyberthon Contrib. to General O/H	0	5,000	all +	5,000		na	3%
124	WEI Library Contrib. to General O/H	0	2,000	all +	2,000		na	1%
125	WEI Envir. Contrib. to General O/H	0	1,000	all +	1,000		na	1%
126	Pass Thru Grants Contrib. to General O/H	0	500	all +	500		na	0%
127	**Total Dept. Contribs. to General O/H**	*0*	*161,000*	*all +*	*161,000*		*na*	*100%*
128								
129								
130								

	A	B	C	D	E	F	G	H
131	Circ/Fulf/Direct Sales Dept Summary	Projected	Actual	Pct	$		% OF TOTAL	
132		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
133	* INCOME *							
134								
135	Subscription Sales	399,906	491,929	23%	92,023		66%	66%
136	Back Issue Sales	8,566	13,492	58%	4,926		1%	2%
137	Contributions General	10,045	11,747	17%	1,702		2%	2%
138	Change In Sub Liability	0	0	all -	0		0%	0%
139	*Total Sub/Back Issue/Contrib Income:*	*418,517*	*517,168*	*24%*	*98,651*		*69%*	*69%*
140								
141	Direct Distribution Sales	66,917	86,875	30%	19,958		11%	12%
142	Warner Sales	77,660	87,993	13%	10,333		13%	12%
143	*Total Newsstand Income:*	*144,577*	*174,868*	*21%*	*30,291*		*24%*	*23%*
144								
145	Mailing List Sales	18,882	24,851	32%	5,969		3%	3%
146	*Total Mailing List Income:*	*18,882*	*24,851*	*32%*	*5,969*		*3%*	*3%*
147								
148	Book & Postcard Sales	23,435	33,329	42%	9,894		4%	4%
149	*Total Book & Postcard Income:*	*23,435*	*33,329*	*42%*	*9,894*		*4%*	*4%*
150								
151	* TOTAL INCOME *	605,411	750,216	24%	144,805		100%	100%
152								
153	* EXPENSES *							
154								
155	Sub Fulfillment	36,237	35,301	-3%	-936		12%	11%
156	Sub Premium Offers	1,367	1,587	16%	220		0%	0%
157	MacSub Fulfillment OPS	727	783	8%	56		0%	0%
158	MacSUB Fulfillment OPS O/H	90	97	8%	7		0%	0%
159	MacSUB Fulfillment Pay	36,264	22,278	-39%	-13,986		12%	7%
160	MacSUB Fulfillment Pay O/H	4,487	2,756	-39%	-1,730		2%	1%
161	Credit Card Discount	3,323	3,706	12%	383		1%	1%
162	*Total Sub Fulfillment Expenses:*	*82,494*	*66,508*	*-19%*	*-15,986*		*28%*	*21%*
163								
164	Printing Magazine	95,061	95,598	1%	537		32%	30%
165	*Total Printing Expense:*	*95,061*	*95,598*	*1%*	*537*		*32%*	*30%*
166								
167	Circulation Pay	32,211	32,375	1%	164		11%	10%
168	Circulation Pay O/H	3,985	4,005	1%	20		1%	1%
169	Circulation Promo	16,755	11,552	-31%	-5,203		6%	4%
170	Renewal & Billing Expenses	18,991	25,268	33%	6,277		6%	8%
171	Insert Expenses	7,622	11,023	45%	3,401		3%	3%
172	Direct Distributor Expenses	4,988	8,219	65%	3,231		2%	3%
173	Warner Expenses	11,386	10,323	-9%	-1,063		4%	3%
174	*Total Promotional Expenses:*	*95,938*	*102,765*	*7%*	*6,827*		*32%*	*32%*
175								
176	Mailing List Fulfillment	2,759	3,164	15%	405		1%	1%
177	*Total Mailing List Rental Expenses:*	*2,759*	*3,164*	*15%*	*405*		*1%*	*1%*
178								
179	Purchase & Promo of Books etc.	17,442	16,036	-8%	-1,406		6%	5%
180	Fulfillment of Books	4,247	4,661	10%	414		1%	1%
181	Change in Inventory	0	0	all -	0		0%	0%
182	*Total Book & Postcard Expenses:*	*21,689*	*20,697*	*-5%*	*-992*		*7%*	*6%*
183								
184	*Circ/Fulf/Dir Sales Contrib. to General C*	*0*	*35,000*	*all +*	*35,000*		*0%*	*11%*
185								
186	* TOTAL EXPENSES *	*297,942*	*323,732*	*9%*	*25,791*		100%	100%
187								
188	*Circ/Fulf/Direct Sales Dept. Net:*	*307,469*	*426,484*	*39%*	*119,014*			
189								

	A	B	C	D	E	F	G	H
190	**Edit/Research Dept Summary**	Projected	Actual	Pct	$		% OF TOTAL	
191		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
192	*Expenses:*							
193	Editorial Pay	60,476	66,001	9%	5,525		46%	38%
194	Editorial Pay O/H	7,482	8,166	9%	684		6%	5%
195	Writers and Contributors	32,537	30,919	-5%	-1,618		25%	18%
196	Misc Editorial Expenses	7,800	4,526	-42%	-3,274		6%	3%
197	Research Pay	17,793	14,359	-19%	-3,434		13%	8%
198	Research Pay O/H	2,201	1,776	-19%	-425		2%	1%
199	Research Expense	4,272	2,214	-48%	-2,058		3%	1%
200	Edit/Research Contrib. to General O/H	0	45,000	all +	45,000		0%	26%
201	*Total Expenses (no income):*	*132,561*	*172,961*	*30%*	*40,400*		*100%*	*100%*
202								
203	*Edit/Research Dept Net:*	*-132,561*	*-172,961*	*30%*	*-40,400*			
204								
205	**Production Dept. Summary**	Projected	Actual	Pct	$		% OF TOTAL	
206		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
207	*Income:*							
208	Production Projects Income	0	401	all -	401		#NUMI	100%
209	*Total Income:*	*0*	*401*	*all -*	*401*		*#NUMI*	*100%*
210								
211	*Expenses:*							
212	Pre Press	19,257	17,314	-10%	-1,943		20%	13%
213	Production Pay	58,013	56,349	-3%	-1,664		60%	42%
214	Production Pay O/H	7,177	6,971	-3%	-206		7%	5%
215	Production OPS	3,888	1,190	-69%	-2,698		4%	1%
216	Production OPS O/H	481	147	-69%	-334		0%	0%
217	Outside Production Work	3,226	4,371	35%	1,145		3%	3%
218	Production Supplies	5,417	2,684	-50%	-2,733		6%	2%
219	Production Contrib. to General O/H	0	45,000	all +	45,000		0%	34%
220	*Total Expenses:*	*97,459*	*134,027*	*38%*	*36,567*		*100%*	*100%*
221								
222	*Production Dept Net:*	*-97,459*	*-133,626*	*37%*	*-36,166*			
223								
224	**Ecolog Summary**	Projected	Actual	Pct	$		% OF TOTAL	
225		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
226	*Income:*							
227	Royalty Income	45,000	41,625	-8%	-3,375		64%	62%
228	Production Monies	25,000	25,000	0%	0		36%	38%
229	*Total Income:*	*70,000*	*66,625*	*-5%*	*-3,375*		*100%*	*100%*
230								
231	*Expenses:*							
232	Whole Earth Ecolog OPS	42,625	32,558	-24%	-10,067		86%	51%
233	Whole Earth Ecolog Expenses	6,750	20,989	211%	14,239		14%	33%
234	Ecolog Contrib. to General O/H	0	10,000	all +	10,000		0%	16%
235	*Total Expenses:*	*49,375*	*63,547*	*29%*	*14,172*		*100%*	*100%*
236								
237	*Ecolog Net:*	*20,625*	*3,078*	*-85%*	*-17,547*			
238								
239	**Chronicle Summary**							
240	*Income:*							
241	Chronicle Income	28,600	27,500	-4%	-1,100		100%	100%
242	*Total Income:*	*28,600*	*27,500*	*-4%*	*-1,100*		*100%*	*100%*
243								
244	*Expenses:*							
245	Chronicle Expenses	23,116	24,586	6%	1,470		89%	73%
246	Chronicle Pay O/H	2,860	3,042	6%	182		11%	9%
247	Chronicle Contrib. to General O/H	0	6,000	all +	6,000		0%	18%
248	*Total Expenses:*	*25,976*	*33,628*	*29%*	*7,652*		*100%*	*100%*
249								
250	*Chronicle Net:*	*2,624*	*-6,128*	*-334%*	*-8,752*			
251								
252	**Unclassifieds Summary:**							
253	*Income:*							
254	Unclassifieds Income	7,039	7,991	14%	952		100%	100%
255	*Total Income:*	*7,039*	*7,991*	*14%*	*952*		*100%*	*100%*
256								
257	*Expenses:*							
258	Unclassifieds Contrib. to General O/H	0	2,500	all +	2,500		#NUMI	100%
259	*Total Expenses:*	*0*	*2,500*	*all -*	*2,500*		*#NUMI*	*100%*
260								
261	*Unclassifieds Net:*	*7,039*	*5,491*	*-22%*	*-1,548*			
262								

	A	B	C	D	E	F	G	H
263	**WE Institute Summary:**	Projected	Actual	Pct	$		% OF TOTAL	
264		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
265	* INCOME *							
266								
267	Contributions WEI	51,956	58,517	13%	6,561		31%	39%
268	Cyberthon Income	108,250	89,016	-18%	-19,234		66%	60%
269	Library Project Income	5,000	401	-92%	-4,599		3%	0%
270	Environmental Projects Income	0	401	all -	401		0%	0%
271								
272	* TOTAL INCOME *	*165,206*	*148,335*	*-10%*	*-16,871*		*100%*	*100%*
273								
274	* EXPENSES *							
275								
276	WEI Fundraising Salaries	0	0	all -	0		0%	0%
277	WEI Fundraising Salaries O/H	0	0	all -	0		0%	0%
278	WEI Fundraising OPS	21,000	14,000	-33%	-7,000		19%	11%
279	WEI Fundraising OPS O/H	2,598	1,732	-33%	-866		2%	1%
280	WEI Fundraising Expenses	3,772	3,570	-5%	-202		3%	3%
281	WEI FR Contrib. to General O/H	0	9,000	all +	9,000		0%	7%
282	*Total WEI FR Expenses*	*27,370*	*28,302*	*3%*	*932*		*25%*	*21%*
283								
284	Cyberthon Salaries	0	3,022	all -	3,022		0%	2%
285	Cyberthon Salaries O/H	0	374	all -	374		0%	0%
286	Cyberthon OPS	3,000	14,500	383%	11,500		3%	11%
287	Cyberthon OPS O/H	371	1,794	383%	1,423		0%	1%
288	Cyberthon Expenses	78,163	71,727	-8%	-6,436		70%	54%
289	WEI Cyberthon Contrib. to General O/H	0	5,000	all +	5,000		0%	4%
290	*Total Cyberthon Expenses*	*81,534*	*96,417*	*18%*	*14,883*		*73%*	*73%*
291								
292	Library Project Salaries	2,000	3,302	65%	1,302		2%	3%
293	Library Project Salaries O/H	247	409	65%	161		0%	0%
294	Library Project OPS	400	125	-69%	-275		0%	0%
295	Library Project OPS O/H	49	15	-69%	-34		0%	0%
296	Library Project Expenses	0	230	all -	230		0%	0%
297	WEI Library Contrib. to General O/H	0	2,000	all +	2,000		0%	2%
298	*Total Library Project Expenses*	*2,697*	*6,081*	*125%*	*3,384*		*2%*	*5%*
299								
300	Environmental Projects Salaries	0	54	all -	54		0%	0%
301	Environmental Projects Salaries O/H	0	7	all -	7		0%	0%
302	Environmental Projects OPS	0	0	all -	0		0%	0%
303	Environmental Projects OPS O/H	0	0	all -	0		0%	0%
304	Environmental Projects Expenses	0	31	all -	31		0%	0%
305	WEI Envir. Contrib. to General O/H	0	1,000	all +	1,000		0%	1%
306	*Total Environmental Projects Expenses*	*0*	*1,092*	*all -*	*1,092*		*0%*	*1%*
307								
308	** TOTAL EXPENSES **	*111,601*	*131,892*	*18%*	*20,290*		*100%*	*100%*
309								
310	WEI Fundraising Net	24,586	30,215	23%	5,629		46%	184%
311	Cyberthon Net	26,716	-7,401	-128%	-34,117		50%	-45%
312	Library Project Net	2,303	-5,680	-347%	-7,983		4%	-35%
313	Environmental Projects Net	0	-691	all -	-691		0%	-4%
314								
315	*WE Institute Net:*	*53,605*	*16,443*	*-69%*	*-37,161*		*100%*	*100%*
316								
317	**Pass Thru Grants Summary:**							
318	*Income:*							
319	Grants Income	0	0	all -	0		na	na
320	*Total Income:*	*0*	*0*	*all -*	*0*		na	na
321								
322	*Expenses:*							
323	Grants Expense	0	0	all -	0		na	na
324	Pass Thru Grants Contrib. to General O/H	0	500	all +	500		na	na
325	*Total Expenses:*	*0*	*500*	*all -*	*500*		na	na
326								
327	*Pass Thru Grants Net:*	*0*	*-500*	*all -*	*-500*			
328								

	A	B	C	D	E	F	G	H
329	**General/Admin/Misc Summary:**	Projected	Actual	Pct	$		% OF TOTAL	
330		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
331	* Income *							
332								
333	Misc Royalty Income	3,196	2,038	-36%	-1,158		6%	1%
334	Interest Income	5,893	5,893	0%	0		11%	3%
335	Sale of Assets	0	1,000	all -	1,000		0%	0%
336	Miscellaneous Income	418	3,974	851%	3,556		1%	2%
337	*Total Misc. Pub & Admin Income*	*9,507*	*12,905*	*36%*	*3,398*		*18%*	*6%*
338								
339	MacSUB Fulfillment OPS O/H	90	97	8%	7		0%	0%
340	MacSUB Fulfillment Pay O/H	4,487	2,756	-39%	-1,730		9%	1%
341	Circulation Pay O/H	3,985	4,005	1%	20		8%	2%
342	Editorial Pay O/H	7,482	8,166	9%	684		14%	4%
343	Research Pay O/H	2,201	1,776	-19%	-425		4%	1%
344	Production Pay O/H	7,177	6,971	-3%	-206		14%	3%
345	Production OPS O/H	481	147	-69%	-334		1%	0%
346	Chronicle Pay O/H	2,860	3,042	6%	182		5%	1%
347	Pub and Admin Pay O/H	3,388	3,062	-10%	-326		6%	1%
348	Pub and Admin Pre Project Pay O/H	534	290	-46%	-243		1%	0%
349	Director Pay O/H	2,526	2,538	0%	12		5%	1%
350	Office Pay O/H	4,145	4,481	8%	336		8%	2%
351	WEI Fundraising Salaries O/H	0	0	all -	0		0%	0%
352	WEI Fundraising OPS O/H	2,598	1,732	-33%	-866		5%	1%
353	Cyberthon Salaries O/H	0	374	all -	374		0%	0%
354	Cyberthon OPS O/H	371	1,794	383%	1,423		1%	1%
355	Library Project Salaries O/H	247	409	65%	161		0%	0%
356	Library Project OPS O/H	49	15	-69%	-34		0%	0%
357	Environmental Projects Salaries O/H	0	7	all -	7		0%	0%
358	Environmental Projects OPS O/H	0	0	all -	0		0%	0%
359	*Total Salary/OPS Overhead Income*	*42,622*	*41,663*	*-2%*	*-959*		*82%*	*19%*
360								
361	*Total Dept. Contrib. to General O/H Incom*	*0*	*161,000*	*all -*	*161,000*		*0%*	*75%*
362								
363	* Total Income *	52,129	215,568	314%	163,439		100%	100%
364								

	A	B	C	D	E	F	G	H
365	* Expenses *							
366								
367	Pub and Admin Pay	27,383	24,749	-10%	-2,634		12%	11%
368	Pub and Admin Pay O/H	3,388	3,062	-10%	-326		1%	1%
369	Pub and Admin Pre Project Pay	4,313	2,346	-46%	-1,967		2%	1%
370	Pub and Admin Pre Project Pay O/H	534	290	-46%	-243		0%	0%
371	Director Pay	20,417	20,517	0%	100		9%	9%
372	Director Pay O/H	2,526	2,538	0%	12		1%	1%
373	Misc Pub and Admin Expenses	2,189	3,664	67%	1,475		1%	2%
374	*Total Pub and Admin Expenses*	*60,749*	*57,166*	*-6%*	*-3,583*		*26%*	*26%*
375								
376	Insurance Workers Comp	6,719	3,806	-43%	-2,913		3%	2%
377	Paid Vacation Expense	9,180	6,236	-32%	-2,944		4%	3%
378	Kaiser Health Plan	5,316	5,392	1%	76		2%	2%
379	Taxes Payroll	29,114	27,756	-5%	-1,358		13%	12%
380	*Total Payroll-Related Expenses*	*50,329*	*43,190*	*-14%*	*-7,139*		*22%*	*19%*
381								
382	Office Pay	33,506	36,221	8%	2,715		14%	16%
383	Office Pay O/H	4,145	4,481	8%	336		2%	2%
384	Insurance Other	2,292	1,942	-15%	-350		1%	1%
385	Taxes Other	1,844	1,827	-1%	-17		1%	1%
386	Office and Computer Supplies	4,360	8,240	89%	3,880		2%	4%
387	Equip Rental Maint and Supplies	7,235	4,655	-36%	-2,580		3%	2%
388	Legal Professional and Copyright	3,691	1,323	-64%	-2,368		2%	1%
389	Interest and Penalties	2,344	2,075	-11%	-269		1%	1%
390	Bank Service Fees	572	588	3%	16		0%	0%
391	Misc Expenses	1,651	1,236	-25%	-415		1%	1%
392	WELL Repay Expenses	0	0	all -	0		0%	0%
393	*Total General Business Expenses*	*61,640*	*62,588*	*2%*	*948*		*26%*	*28%*
394								
395	Telephone	6,198	6,435	4%	237		3%	3%
396	Postage & FAX	8,570	8,754	2%	184		4%	4%
397	*Total Phone/Postage/FAX Expenses*	*14,768*	*15,189*	*3%*	*421*		*6%*	*7%*
398								
399	Container Rent	2,760	2,610	-5%	-150		1%	1%
400	Building Rent	36,837	37,182	1%	345		16%	17%
401	Building Maintenance	1,753	1,963	12%	210		1%	1%
402	Utilities	3,958	3,251	-18%	-707		2%	1%
403	*Total Rent & Facilites Expenses*	*45,308*	*45,006*	*-1%*	*-302*		*19%*	*20%*
404								
405	* Total Expenses *	232,795	223,140	-4%	-9,655		100%	100%
406								
407	*Net General/Admin/Misc:*	*-180,666*	*-7,572*	*-96%*	*173,094*			
408								
409								

	A	B	C	D	E	F	G	H
410	**Dept-by-Dept Summary:**	Projected	Actual	Pct	$		% OF TOTAL	
411		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
412								
413	Total Sub/Back Issue/Contrib Income:	418,517	517,168	24%	98,651		69%	69%
414	Total Newsstand Income:	144,577	174,868	21%	30,291		24%	23%
415	Total Mailing List Income:	18,882	24,851	32%	5,969		3%	3%
416	Total Book & Postcard Income:	23,435	33,329	42%	9,894		4%	4%
417	** TOTAL INCOME **	*605,411*	*750,216*	*24%*	*144,805*		*100%*	*100%*
418								
419	Total Sub Fulfillment Expenses:	82,494	66,508	-19%	-15,986		28%	21%
420	Total Printing Expense:	95,061	95,598	1%	537		32%	30%
421	Total Promotional Expenses:	95,938	102,765	7%	6,827		32%	32%
422	Total Mailing List Rental Expenses:	2,759	3,164	15%	405		1%	1%
423	Total Book & Postcard Expenses:	21,689	20,697	-5%	-992		7%	6%
424	Circ/Fulf/Dir Sales Contrib. to General C	0	35,000	all +	35,000		0%	11%
425	** TOTAL EXPENSES **	*297,942*	*323,732*	*9%*	*25,791*		*100%*	*100%*
426								
427	*Circ/Fulf/Direct Sales Dept. Net:*	*307,469*	*426,484*	*39%*	*119,014*			
428								
429	Total Expenses (no income):	$132,561	$172,961	30%	40,400		14%	16%
430	*Edit/Research Dept Net:*	*($132,561)*	*($172,961)*	*30%*	*-40,400*			
431								
432	Total Income:	$0	$401	all -	401		0%	0%
433	Total Expenses:	$97,459	$134,027	38%	36,567		10%	12%
434	*Production Dept Net:*	*($97,459)*	*($133,626)*	*37%*	*-36,166*			
435								
436	Total Income:	$70,000	$66,625	-5%	-3,375		8%	5%
437	Total Expenses:	$49,375	$63,547	29%	14,172		5%	6%
438	*Ecolog Net:*	*$20,625*	*$3,078*	*-85%*	*-17,547*			
439								
440	Total Income:	$28,600	$27,500	-4%	-1,100		3%	2%
441	Total Expenses:	$25,976	$33,628	29%	7,652		3%	3%
442	*Chronicle Net:*	*$2,624*	*($6,128)*	*-334%*	*-8,752*			
443								
444	Total Income:	$7,039	$7,991	14%	952		1%	1%
445	*Total Expenses:*	*$0*	*$2,500*	all -	2,500		0%	0%
446	*Unclassifieds Net:*	*$7,039*	*$5,491*	*-22%*	*-1,548*			
447								
448	Contributions WEI	51,956	58,517	13%	6,561		47%	44%
449	Cyberthon Income	108,250	89,016	-18%	-19,234		97%	67%
450	Library Project Income	5,000	401	-92%	-4,599		4%	0%
451	Environmental Projects Income	0	401	all -	401		0%	0%
452	** TOTAL INCOME **	*$165,206*	*$148,335*	*-10%*	*-16,871*		*18%*	*12%*
453								
454	Total WEI FR Expenses	27,370	28,302	3%	932		25%	21%
455	Total Cyberthon Expenses	81,534	96,417	18%	14,883		73%	73%
456	Total Library Project Expenses	2,697	6,081	125%	3,384		2%	5%
457	Total Environmental Projects Expenses	0	1,092	all -	1,092		0%	1%
458	** TOTAL EXPENSES **	*$111,601*	*$131,892*	*18%*	*20,290*		*12%*	*12%*
459								
460	WEI Fundraising Net	24,586	30,215	23%	5,629			
461	Cyberthon Net	26,716	-7,401	-128%	-34,117			
462	Library Project Net	2,303	-5,680	-347%	-7,983			
463	Environmental Projects Net	0	-691	all -	-691			
464	*WE Institute Net:*	*$53,605*	*$16,443*	*-69%*	*-37,161*			
465								
466	Total Income:	$0	$0	all -	0		0%	0%
467	Total Expenses:	$0	$500	all -	500		0%	0%
468	*Pass Thru Grants Net:*	*$0*	*($500)*	*all -*	*-500*			
469								
470	Total Misc. Pub & Admin Income	9,507	12,905	36%	3,398		18%	6%
471	Total Salary/OPS Overhead Income	42,622	41,663	-2%	-959		82%	19%
472	Total Dept. Contrib. to General O/H Incom	0	161,000	all -	161,000		0%	75%
473	** Total Income **	*$52,129*	*$215,568*	*314%*	*163,439*		*6%*	*18%*
474								
475	Total Pub and Admin Expenses	60,749	57,166	-6%	-3,583		54%	43%
476	Total Payroll-Related Expenses	50,329	43,190	-14%	-7,139		45%	33%
477	Total General Business Expenses	61,640	62,588	2%	948		55%	47%
478	Total Phone/Postage/FAX Expenses	14,768	15,189	3%	421		13%	12%
479	Total Rent & Facilites Expenses	45,308	45,006	-1%	-302		41%	34%
480	** Total Expenses **	*$232,795*	*$223,140*	*-4%*	*-9,655*		*25%*	*21%*
481								
482	*Net General/Admin/Misc:*	*($180,666)*	*($7,572)*	*-96%*	*173,094*			
483								

	A	B	C	D	E	F	G	H
484	**Dept-by-Dept Summary (Totals):**	Projected	Actual	Pct	$		% OF TOTAL	
485		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
486								
487	*Circ/Fulf/Direct Sales Dept. Net:*	*$307,469*	*$426,484*	*39%*	119,014			
488	*Edit/Research Dept Net:*	*($132,561)*	*($172,961)*	*30%*	-40,400			
489	*Production Dept Net:*	*($97,459)*	*($133,626)*	*37%*	-36,166			
490	*Unclassifieds Net:*	*$7,039*	*$5,491*	*-22%*	-1,548			
491	**Whole Earth Review Net:**	$84,488	$125,388	*48%*	*40,900*			
492								
493	**Grand Total Income:**	*928,385*	*1,216,636*	*31%*	288,251		**100%**	**100%**
494	**Grand Total Expenses:**	*947,709*	*1,083,426*	*14%*	135,717		**100%**	**100%**
495	**Grand Total Net:**	*-19,324*	*133,210*	*-789%*	*152,534*			
496	(check sum - should be 0)	0	0					
497								
498	**GT Income w/o WEI:**	*763,179*	*1,068,301*	*40%*	305,122			
499	**GT Expenses w/o WEI:**	*836,108*	*951,534*	*14%*	115,427			
500	**GT Net w/o WEI:**	*-72,929*	*116,767*	*-260%*	*189,695*			
501								
502	**Payroll Summary:**	Projected	Actual	Pct	$		% OF TOTAL	
503		for 1990	for 1990	Diff.	Diff.		Proj.	Actual
504								
505	Circulation Pay	32,211	32,375	1%	164		8%	8%
506	MacSub Fulfillment OPS	727	783	8%	56		0%	0%
507	MacSUB Fulfillment Pay	36,264	22,278	-39%	-13,986		9%	6%
508	Editorial Pay	60,476	66,001	9%	5,525		14%	17%
509	Research Pay	17,793	14,359	-19%	-3,434		4%	4%
510	Production Pay	58,013	56,349	-3%	-1,664		14%	14%
511	Production OPS	3,888	1,190	-69%	-2,698		1%	0%
512	Outside Production Work	3,226	4,371	35%	1,145		1%	1%
513	Whole Earth Ecolog OPS	42,625	32,558	-24%	-10,067		10%	8%
514	Office Pay	33,506	36,221	8%	2,715		8%	9%
515	Pub and Admin Pay	27,383	24,749	-10%	-2,634		7%	6%
516	Pub and Admin Pre Project Pay	4,313	2,346	-46%	-1,967		1%	1%
517	Director Pay	20,417	20,517	0%	100		5%	5%
518	WEI Fundraising Salaries	0	0	all -	0		0%	0%
519	WEI Fundraising OPS	21,000	14,000	-33%	-7,000		5%	4%
520	Cyberthon Salaries	0	3,022	all -	3,022		0%	1%
521	Cyberthon OPS	3,000	14,500	383%	11,500		1%	4%
522	Library Project Salaries	2,000	3,302	65%	1,302		0%	1%
523	Library Project OPS	400	125	-69%	-275		0%	0%
524	Environmental Projects Salaries	0	54	all -	54		0%	0%
525	Environmental Projects OPS	0	0	all -	0		0%	0%
526	*Total Pay (Salaries & OPS)*	*367,242*	*349,100*	*-5%*	*-18,142*		*88%*	*89%*
527								
528	Insurance Workers Comp	6,719	3,806	-43%	-2,913		2%	1%
529	Paid Vacation Expense	9,180	6,236	-32%	-2,944		2%	2%
530	Kaiser Health Plan	5,316	5,392	1%	76		1%	1%
531	Taxes Payroll	29,114	27,756	-5%	-1,358		7%	7%
532	*Total Payroll Related Expenses*	*50,329*	*43,190*	*-14%*	*-7,139*		*12%*	*11%*
533								
534	* TOTAL PAYROLL & REL. EXPENSES *	417,571	392,290	-6%	-25,281		100%	100%
535								
536								
537								

	A	B	C	D	E	F	G	H
538	**Point Foundation 1990 Financial Statement**							
539	*Provisional (11 months actual plus December estimated)*							
540								
541			Before		After			
542			Overhead		Overhead			
543			Allocation		Allocation			
544								
545	WER Net (sales less direct exp) (1)							
546	WER Unclassifieds							
547	WER list sales (net)							
548	Donations							
549	Back Issues (gross)							
550	Book sales (net)							
551	Ecolog (net)							
552	Chronicle column (net)							
553	Miscellaneous income							
554	Interest income							
555			----------		----------			
556	Net before G & A (& WEI)							
557	G & A (2)							
558			----------		----------			
559	Net before WEI							
560	Whole Earth Institute (net) (3)							
561			==========		==========			
562	Net for Point overall							
563								
564								
565			Amount $					
566								
567	**(1)-Detail on Whole Earth Review**							
568								
569	Subscription income							
570	Newsstand--national							
571	Newsstand--local							
572			----------					
573	Total sales							
574								
575	Newsstand expenses & cr card exp							
576	Payroll							
577	Printing and pre-press exp							
578	Circulation, promotion & renewal exp							
579	Fulfillment exp							
580	Writers, contributors, misc. edit. exp							
581	Production exp							
582			----------					
583	Total expenses							
584			==========					
585	WER Net (sales less direct expenses)							
586								
587								
588	**(2)-Detail on G & A expenses**							
589								
590	Payroll (3 people plus staff mtg time)							
591	Payroll-related costs							
592	Rent							
593	Equipment & supplies							
594	Utilities							
595	Bank, miscellaneous expenses							
596			----------					
597	Total G & A expenses							
598								
599								

	A	B	C	D	E	F	G	H
600			Amount $					
601								
602	**(3)-Detail on Whole Earth Institute**							
603								
604	Donations to WEI							
605	Fund raising payroll							
606	Fund raising expenses							
607	Cyberthon revenues							
608	Cyberthon expenses							
609	Marin Comm Fdn (MCF) grant							
610	MCF grant library project expenses							
611			----------					
612	WEI net							
613	(was there a bal fwd from 1989?)							
614								
615								
616	**Summary for all of Point Foundation**							
617								
618	Total revenues							
619	Total expenses							
620			----------					
621	Net (pure cash basis)							
622	Change in subscription liability							
623			----------					
624	Net (modified cash basis)							
625	Less Depreciation							
626	Plus Gain on investment							
627			==========					
628	Change in Fund Balance							
629	Beginning Fund Balance							
630	Ending Fund Balance							